

# Holder Report Guide

State of Wisconsin

2008

## Unclaimed Property Reporting Guide



Office of the State Treasurer  
Unclaimed Property Unit

Dawn Marie Sass  
State Treasurer

Spring 2008

**Dear Unclaimed Property Holder:**

As your State Treasurer, it is a privilege to serve the citizens and businesses of Wisconsin. As you may know, the Wisconsin State Treasury is charged with the responsibility of enforcing Unclaimed Property Laws, which protect the property rights and assets of owners and their heirs. I would

like to do everything possible to assist you in fulfilling your responsibilities as a Wisconsin business to achieve compliance with Wisconsin's Unclaimed Property Laws.



Since taking office, I have become aware that many Wisconsin citizens are not informed of the existence and location of unclaimed financial assets and that Wisconsin businesses and financial institutions are not always fully in compliance with Wisconsin Unclaimed Property Statutes. Compliance with these statutes can greatly benefit your business by relieving you of the expense and liability of carrying unclaimed property on your financial records and by encouraging diligent customer service and records maintenance.

According to Chapter 177, Wisconsin Statutes, compliance with the Unclaimed Property Act is mandatory for businesses in possession of unclaimed property. Every year, businesses and financial institutions must submit accurate reports in a timely manner or may be subject to audits and assessment of interest and penalties. Reports that are not in compliance will be returned for correction with a 15 day resubmission deadline. My holder reporting staff is available to assist you in achieving compliance in 2008.

I remain at your service, and my office looks forward to working with you during this holder reporting season. Thank you for your time and support of Wisconsin's Unclaimed Property Program.

*Dawn Marie Sass*

Dawn Marie Sass

State Treasurer

# CONTENTS

What is Unclaimed Property? .....	2
Negative Reporting .....	2
Preparing Your Unclaimed Property Report .....	3
Filing Your Unclaimed Property Report .....	4
Sample Owner Notification (“Due Diligence”) Letter .....	5
Wisconsin Property Codes with Dormancy Periods .....	6
National Dormancy Periods Table .....	7

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## Report Forms & Instructions

Holder Verification Report .....	9
Unclaimed Property Report – Currency .....	11
Report of Unclaimed Securities (CHEDDAR & CO or MAC & CO) .....	13
Unclaimed Safe Deposit Box Identification Form .....	15

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Glossary of Terms .....	16
Checklist .....	17
State Treasury Contacts .....	17



# WHAT IS UNCLAIMED PROPERTY?

Unclaimed property is a financial or property asset that belongs to an individual, business or governmental entity. Property is considered abandoned when there has been no owner contact for a set period of time, usually 5 years.

## Who must file Unclaimed Property Reports

The Wisconsin Unclaimed Property Act protects unclaimed property owed to Wisconsin citizens and businesses until the rightful owners or heirs can be located or file claims for the property. The State Treasurer serves as custodian of the property until it is claimed. Once reported to the State Treasurer, unclaimed property is available forever for refund to the owners or legal claimants.

Wisconsin law requires businesses and other organizations (“Holders”) to review their financial records each year to determine whether they hold any funds, securities or tangible property that has been unclaimed for the required dormancy period. Holders are required to file an annual report and deliver the property to the state. Property dormancy periods vary by the type of property (see page 6 for Wisconsin Property Codes and Dormancy Periods).

### The following entities are required to report unclaimed property:

- Banking and financial organizations, trust companies, savings and loan associations, credit unions and investment companies.
- Business associations, such as corporations, stock companies, trusts, partnerships, limited liability companies, insurance companies, utilities, or non-profit organizations.
- Any person who is in possession of property belonging to another person or entity.
- Other legal entities including state, county and city governments and agencies, political subdivisions, public corporations or public authorities.

### Reports and remittances of unclaimed property are due from Holders on or before November 1 of each year.

Holders may request up to a 2-month extension of the due date by submitting a request in writing to the Unclaimed Property Administrator at least 30 days prior to the November 1 deadline.

## Negative Reporting

Wisconsin requires FINANCIAL INSTITUTIONS, UTILITY COMPANIES, and LIFE INSURANCE COMPANIES to file completed and notarized Holder Verification Reports even if no unclaimed property is reported (negative reports).

# PREPARING YOUR UNCLAIMED PROPERTY REPORT

**1** **Identify the unclaimed property** to be filed with the State Treasurer. This includes property that has reached a dormancy period of 5 years for savings accounts, checking accounts and uncashed dividend checks, or a 1 year dormancy period for payroll checks and utility refunds. A complete list of Property Types and Dormancy Periods can be found on page 6 for detailed information.

**2** **Try to locate the owners** of the unclaimed property you have identified as abandoned. You can do this by sending a letter, via first class mail, to the owner at the owner's last known address during the legal notification period (also known as the Owner Notification Period). For properties that will be reported on November 1, attempt to locate the owners between July 1 and September 1. A sample Owner Notification letter is shown on page 5 and is automatically generated by HRS software.

**3** Wisconsin has formal reciprocal agreements with 21 states, identified in the National Dormancy Periods table on page 7. This agreement allows Wisconsin businesses to file a single report to the Wisconsin Unclaimed Property office for accounts due to these other 21 states. Wisconsin will indemnify the Holder and will forward property to the appropriate state.

Wisconsin will accept unclaimed property accounts owed to individuals with last known addresses in all other non-agreement states and US territories with the approval of that State's Unclaimed Property office. Contact information for all US Unclaimed Property offices can be found at [www.missingmoney.com](http://www.missingmoney.com) or [www.NAUPA.org](http://www.NAUPA.org).

**4** To prepare an electronic holder reporting file:

- Download and install the Holder Reporting Software (HRS Pro) and manual found at the State Treasury website at [www.ost.state.wi.us](http://www.ost.state.wi.us) and select Unclaimed Property and Holder Reporting Information.
- Follow instructions to transfer or import your owner data information. You must save the file as a NAUPA file in order to send as an e-mail attachment.
- Print the Holder Summary and Holder Verification pages to file with Unclaimed Property office.

## Sample Property Types Important Dates & Deadlines

Property Type	Dormancy Period	Date of Check or Last Contact	Completes Dormancy Period	Due Diligence Performed	Report & Remit Due
Unclaimed Wages	1 Year	7/1/06–6/30/07	7/1/07–6/30/08	7/1/08–9/1/08	11/1/08
Matured Policy Benefits	5 Years	7/1/02–6/30/03	7/1/07–6/30/08	7/1/08–9/1/08	11/1/08
Dormant Accounts	5 Years	7/1/02–6/30/03	7/1/07–6/30/08	7/1/08–9/1/08	11/1/08
Uncashed Traveler's Checks	15 Years	7/1/92–6/30/93	7/1/07–6/30/08	7/1/08–9/1/08	11/1/08

# FILING YOUR UNCLAIMED PROPERTY REPORT

- Holder report should be zipped using 128 bit encryption (WinZip preferred).
- Send file as an e-mail attachment to the Holder Reporting mailbox [WIOST.HolderReports@doa.state.wi.us](mailto:WIOST.HolderReports@doa.state.wi.us). Please add your business name in the SUBJECT line.
- Password should be sent in a separate e-mail to the above mailbox within 1 hour with the business name in the SUBJECT line.
- You will receive a confirmation e-mail when your report is received.
- Holder Verification page should be completed and notarized and identify either remittance by ACH wire transfer or check.
- For security purposes, Holders are requested to remit funds by ACH wire transfer:  
US Bank routing # 075000022  
Office of State Treasury Unclaimed Property Acct # 182380378329
- For holders unable to remit via ACH wire, please send a check payable to the:  
  
WISCONSIN STATE TREASURY  
PO Box 2114                      1 S Pinckney St #550  
Madison WI 53701              Madison WI 53703
- Holder report data that does not comply with reporting requirements may be rejected and returned for correction with a 15-day turn-around period to avoid any interest or penalty assessments.

## Recent Statutory Amendments

Sec. 177.06(3)(b), Stats, prohibits a service charge being assessed after June 30 of a reporting year on funds on deposit in banks and other financial institutions.

Sec. 177. 17(4)(a)1., Stats., defines “fiscal year” as the period of July 1 through June 30 for unclaimed property reporting.

# SAMPLE OWNER NOTIFICATION LETTER

Notification or “due diligence” letters must be sent for any property valued at \$50 or more and where the owner’s last known address is not recorded as invalid. Letters must be sent no more than 120 days before your unclaimed property report is filed. The Holder Reporting System automatically generates a letter that can be customized to meet your needs.

July 1, 2008

John Doe (Owner Name)  
100 Main Street  
City Name, State 00001

Re: (DESCRIBE UNCLAIMED PROPERTY)  
Reference #

We are holding unclaimed property of at least \$50 due to the person identified above. The owner may claim this property by completing and mailing the coupon below or by contacting us at the address and/or phone number listed below:

Holder Name  
Holder Contact  
Mailing Address  
City, State Zip  
Phone Number

If you do not contact us before (INSERT LAST DATE BY WHICH THE HOLDER CAN REFUND PROPERTY BEFORE REPORTING TO THE STATE), the law requires us to submit this property to the Office of the Wisconsin State Treasurer. You will have to contact the State Treasurer after January 1, 2009 to claim your property.

**PLEASE COMPLETE AND SIGN THIS FORM TO ACKNOWLEDGE OWNERSHIP OF  
THE UNCLAIMED PROPERTY IDENTIFIED ABOVE**

Name \_\_\_\_\_ Date \_\_\_\_\_

Street Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ County \_\_\_\_\_

## ACTION TO BE TAKEN (CHECK ONE)

☐

Reissue Check

Check is/is not enclosed

☐

Update Account

☐

Close Account

☐

Other (explain)

Comments: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

# Wisconsin Property Codes with Dormancy Periods

PROPERTY CODE	PROPERTY TYPE	DORMANCY PERIOD (YEARS)
AC01	CHECKING ACCOUNTS/DDA	5
AC02	SAVINGS ACCOUNTS	5
AC03	MATURED CERTIFICATES OF DEP	5
AC04	CHRISTMAS CLUB ACCOUNTS	5
AC05	MONEY ON DEP TO SECURE FUND	5
AC06	SECURITY DEPOSITS	5
AC07	UNIDENTIFIED DEPOSITS	5
AC08	SUSPENSE ACCOUNTS	5
AC09	WIS DOC ACCT	1
AC10	WIS DWD ACCT/CHILD SUPPORT	1
*AC99	AGGREGATE ACCOUNT BALANCES	5
CK01	CASHIER'S CHECKS/GARNISHMTS	5
CK02	CERTIFIED CHECKS	5
CK03	UNCASHED CHECKS	5
CK04	TREASURER'S CHECKS	5
CK05	DRAFTS	5
CK06	WARRANTS	5
CK07	MONEY ORDERS	7
CK08	TRAVELER'S CHECKS	15
CK09	FOREIGN EXCHANGE CHECKS	5
CK10	EXPENSE CHECKS	5
CK11	PENSION CHECKS	5
CK12	CREDIT CHECKS OR MEMOS	5
CK13	VENDOR CHECKS	5
CK14	CHKS WRITTEN OFF TO INCOME	5
CK15	OUTSTANDING OFFICIAL CHKS	5
CK16	CD INTEREST CHECKS	5
*CK99	AGGREGATE UNCASHED CHECKS	5
CT01	ESCROW FUNDS	5
CT02	CONDEMNATION AWARDS	1
CT03	MISSING HEIRS' FUNDS/ESTATES	5
CT04	SUSPENSE ACCOUNTS	5
CT05	OTHER COURT DEPOSITS	1
*CT99	AGGREGATE COURT DEPOSITS	1
IN01	INDIV POLICY BENEF/CLM PMTS	5
IN02	GROUP POLICY BENEF/CLM PMTS	5
IN03	PROCEEDS DUE BENEFICIARIES	5
IN04	MAT POLICY, ENDOWMNT, ANNUITY	5
IN05	PREM REFND ON INDIVID POLIC	5
IN06	UNIDENTIFIED REMITTANCES	5
IN07	OTHER AMTS DUE UNDER POLICY	5
IN08	AGENT CREDIT BALANCES	5
IN30	DEMUTUALIZATION CASH PROCEEDS	5
IN77	LIMITING AGE	2
*IN99	AGGREGATE INSURANCE PROP	5
MI01	NET REVENUE INTEREST	5
MI02	ROYALTIES	5
MI03	OVERRIDING ROYALTIES	5
MI04	PRODUCTION PAYMENTS	5
MI05	WORKING/ROYALTY INTEREST	5
MI06	BONUSES	5
MI07	DELAY RENTALS	5
MI08	SHUT-IN ROYALTIES	5
MI09	MINIMUM ROYALTIES	5
*MI99	AGGREGATE MINERAL INTEREST	5

PROPERTY CODE	PROPERTY TYPE	DORMANCY PERIOD (YEARS)
MS01	WAGES	1
MS02	COMMISSIONS	1
MS03	WORKER'S COMP BENEFITS	5
MS04	PAYMENT FOR GOODS & SVCS	5
MS05	CUSTOMER OVERPAYMENTS	5
MS06	UNIDENTIFIED REMITTANCES	5
MS07	UNREFUNDED OVERCHARGES	5
MS08	ACCOUNTS PAYABLE	5
MS09	CREDIT BALS & ACCTS RCVBL	5
MS10	DISCOUNTS DUE	5
MS11	REFUNDS DUE	5
MS13	UNCLAIMED LOAN COLLATERAL	5
MS14	PENSN/PROFIT SHR/IRA/KEOGH	5
MS15	DISSOLUTN/LIQUIDATN PROP	1
MS16	MISC OUTSTANDING CHECKS	5
MS17	OTHER MISC INTANGIBLE PROP	5
MS18	SUSPENSE LIABILITES	5
*MS99	AGGREGATE MISC PROPERTY	5
SC01	DIVIDENDS	3
SC02	INTEREST ON BONDS	3
SC03	PRINCIPAL PAYMENTS	3
SC04	EQUITY PAYMENTS	3
SC05	PROFITS	3
SC06	CASH EXCHANGE	3
SC07	BEARER BOND INT/MATURE PRIN	1
SC08	SHARES OF STOCK(RET BY P O)	3
SC09	CASH FOR FRACTIONAL SHARES	3
SC10	UNEXCH STOCK OF SUCCESSR CO	3
SC11	ANY OTHER CERT OF OWNERSHIP	3
SC12	UNDERLY SHARES/OUTSTAND CER	3
SC13	FUNDS LIQUID/REDEMPTN STOCK	3
SC14	DEBENTURES/BONDS/COUPONS	3
SC15	GOVERNMENT SECURITIES	1
SC16	MUTUAL FUND SHARES	3
SC17	WARRANTS (RIGHTS)	3
SC18	MAT PRINCIP ON REGIS BONDS	3
SC19	DIVIDEND REINVESTMENT PLN	3
SC20	CREDIT BALANCES	3
SC30	DEMUTUALIZATION STOCK PROCEEDS	3
*SC99	AGGREGATE SECURITIES REL	3
SD01	SAFE DEPOSIT BOX	5
SD02	SAFEKEEPING ITEMS	5
SD03	OTHER TANGIBLE PROPERTY	5
SD04	UNCLAIMED LOAN COLLATERAL	5
TR01	PAYING AGENT ACCOUNTS	5
TR02	UNDELIVERED/UNCASHED DIVID	5
TR03	FUNDS HELD IN FIDUCIARY	5
TR04	ESCROW ACCOUNTS	5
TR05	TRUST VOUCHERS	5
*TR99	AGGREGATE TRUST PROPERTY	5
UT01	UTILITY DEPOSIT	1
UT02	MEMBERSHIP FEES	5
UT03	REFUNDS OR REBATES	1
UT04	CAPITAL CREDIT DISTRIB	5
*UT99	AGGREGATE UTILITY PROPERTY	5
ZZZZ	PROPERTIES NOT IDENTIFIED	5

\*Property codes for "unknown" owners only



# National Dormancy Periods

PROPERTY TYPE	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NV	NH	NJ	NY	NC	ND	OH	OK	OR	PA	PQ	PR	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY		
Savings	3	5	5	5	3	5	3	5	3	5	5	5	5	5	5	3	5	5	5	5	5	5	3	5	5	5	5	5	5	5	3	5	5	5	5	5	5	5	3	5	5	5	5	5	3	5	3	5	5	5	5			
Checking	3	5	5	5	3	5	3	5	3	5	5	5	5	5	5	3	5	5	5	5	5	5	3	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	3	5	3	5	5	5			
Non-bank Money Orders	5	7	7	7	7	7	7	5	7	7	7	7	7	5	7	3	7	3	7	7	3	3	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7			
Certificates of Deposit	3	5	5	5	3	5	3	5	3	5	5	7	5	5	5	3	5	3	5	*	3	3	5	3	5	5	5	5	5	3	5	5	5	10	5	5	5	5	5	5	6	5	5	5	5	5	3	5	3	7	5	5		
Official Bank Checks/MO	3	5	5	5	3	5	3	5	3	5	5	5	5	5	5	3	5	3	5	3	3	3	5	3	5	5	5	5	5	5	5	5	5	7	3	5	7	5	*	5	3	5	5	5	5	3	5	3	5	5	5			
Safe Deposit Boxes	3	1	3	5	3	5	5	5	3	3	2	5	5	5	5	3	5	3	5	3	3	7	5	5	NP	5	5	5	5	3	*	5	5	3	2	3	3	5	2	5	3	5	3	5	5	5	5	5	5	5	5			
Travelers Checks	15	15	15	15	15	15	*	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15				
Life Ins Matured	3	3	5	3	3	*	3	5	3	2	5	2	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	5	3	7	3	5	4	5	3	2	3	2	3	2	5			
Otherwise	3	3		3	3	5	3	5	3	5	5	5	2	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	5	3	7	3	5	4	5	3	5	3	5	5				
ALL	3	3	5	5	3		3	5	3	5	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	7	3	5	4	5	3	NP	3	NP	3	NP	5	5			
Casualty	3	3	5	5	3	5	3	5	3	5	5	5	5	5	5	3	5	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	7	3	5	5	5	5	3	5	3	5	3	5	5			
Demutualization	2	2		5	*		3			2				2	5	2	2	3		2	3	2	3	2		2	2	2	2	2		2	3		2		2	3		2	5	3	1	2	5				5	3				
Utility Deposits	1	1	2	1	3	*	1	5	1	5	1	5	1	5	1	1	1	3	1	1	3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	*	3	5	1	1	2	3	1	3	1	1	2	1	1	1			
Utility Refunds	1	1	2	1	1	1	1	5	1	5	5	1	5	1	5	1	1	3	1	1	3	5	1	5	5	5	5	5	5	3	1	1	1	1	1	1	1	*	3	5	A	5	1	2	3	1	3	*	1	2	1	1		
Dividends	3	5	5	5	3	5	3	5	3	5	5	5	5	5	5	3	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	5	5	3	5	5	3	5	3	5	3	5	3	3				
Securities	3	5	3	5	3	5	3	5	3	5	3	5	5	5	5	3	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	5	5	7	5	3	5	3	5	3	5	3	5	3	3			
Debt (private bonds)	3	5	5	5	3	5	3	5	3	5	5	5	5	5	5	3	3	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	5	5	5	5	5	5	5	3	5	3	5	3	5	3	3			
Debt (government bonds)	3	1	3	1	3	5	3			1						2		3	1																5	2														1	3			
Dissolution/Liquidation	1	1	1	1	A	1	1	5	*	A	1	*	*	2	1	1	1	3	1	1	60d	1	1	A	5	2	1	2	1	1	1	1	1	1	1	1	1	2	2	3	5	1	1	1	3	1	1	1	1	1	1	1	A	
Fiduciaries	3	3	5	5	3	7	5	3	5	5	5	5	5	5	5	3	5	3	5	3	3	5	3	5	5	5	5	5	5	3	5	3	5	3	5	3	7	2	5	3	5	5	5	3	5	3	5	3	5	5	5			
Wages	1	1	1	1	1	1	1	5	1	1	1	1	1	5	1	1	1	3	1	1	3	1	1	5	5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1		
State Courts/Agencies	1	1	3	1	3	1	3	5	1	1	5	1	1	7	5	2	1	5	1	1	3	1	3	5	3	1	3	3	3	3	3	3	3	3	3	3	3	1	2	5	NP	NA	*	5	1	1	3	1	3	1	2	1	1	1
Federal Courts/Agencies	1	1	3	1	3	1	3	*	*	1	5	1	1	NP	*	3	1	5	1	1	*	NP	1	3	5	3	1	NP	3	3	*	1	*	1	3	3	1	2	5	NP	NA	*	5	1	1	3	1	3	1	2	ex	1	1	
Mineral Proceeds	3	3	5	5	3	5	3	5	3	5	5	5	5	5	5	3	5	ex	2	3	3	5	3	5	5	5	5	5	5	3	1	5	5	3	1	5	5	5	5	5	5	5	5	5	3	5	3	5	5	3	5			
All Other Property	3	3	5	5	3	5	3	5	3	5	5	5	5	5	5	3	5	3	5	3	3	3	5	3	5	5	5	5	5	3	3	5	3	5	3	3	5	3	5	3	5	5	5	5	3	5	3	5	5	5	5			
IRA Keogh	3	3	3	3	3	*	5	3	5	5	5	*	3	5	3	3	5	3	3	3	3	3	5	3	5	5	5	5	5	3	3	3	3	3	3	*	5	3	5	3	5	3	5	3	5	3	10	3	3	5	5			
Gift Certificate	*	3	ex	ex	*	5	ex	5	NP	5	*	*	*	ex	3	ex	3	3	*	ex	*	5	5	*	5	%5	3	*	3	3	3	3	3	3	3	ex	5	ex	5	NP	5	ex	5	2	3	5	3	ex	3	3	ex	3		
Credit Memos	1	3	5	3	3	5	3	5	5	5	5	5	5	5	5	3	5	3	3	3	3	3	5	3	5	5	5	5	5	3	3	3	3	3	3	3	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	*		
Vendor-Vendor Pymts	3	3	*	5	3	5	3	5	3	5	5	5	5	*	*	3	*	ex	*	5	3	ex	5	3	5	5	5	5	5	3	5	3	3	3	5	3	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Aggregate Amount	50	100	50	50	<50	25	50	50	50	50	50	50	NP	25	50	50	100	100	50	50	100	100	100	100	100	100	100	50	25	50	<50	50	50	50	50	<50	50	50	<1	50	50	<50	<50	50	25	25	100	50	50	50	50	50		
MONTH REPORT DUE:																																																						
Life Insurance	11	11	5	5	5	5	4	5	5	5	5	5	11	5	5	11	5	11	11	5	5	4	5	11	9	11	5	5	5	5	5	5	5	5	5	5	5	11	11	5	5	11	5	5	5	5	5	5	5	5	11	11		
All Others	11	11	11	11	11	11	4	*	11	5	11	11	11	*	11	11	11	11	11	11	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	
Negative Report	Y	N	R	N	R	R	N	*	Y	Y	R	R	Y	Y	Y	Y	N	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	N	
MONTH PAYMENT DUE:																																																						
Life Insurance	11	11	5	5	5	5	4	12	5	5	5	5	5	5	5	11	5	11	11	5	*	5	11	9	11	5	5	5	5	5	5	5	5	5	5	5	5	11	4	*	12	11	11	5	5	5	5	5	5	5	11	11		
All Others	11	11	11	11	11	11	4	*	11	5	11	5	11	*	11	11	11	11	11	11	*	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
EXCEPTIONS	*				*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	

**Reciprocal States** Y =

# Holder Verification Report

## Instructions

FORM ON PAGE 9

The **Holder Verification Report** must be completed by all Holders reporting unclaimed property. Please note that financial institutions, life insurance companies and utilities are required to file reports whether or not they have any unclaimed property to report (negative report). **If the report is being submitted on CD-ROM or through e-mail transmission, you are still required to complete this document and file it with your remittance.**

- A** Enter the complete name and mailing address of the Holder.
- B** Enter your Federal Employer Identification Number.
- C** Enter the 4-digit Holder Type code that best describes the nature of your business. The codes can be found in the table below.
- D** If applicable, enter state of incorporation and date of incorporation.
- E** Enter the name and telephone number of the person(s) most familiar with the details of the report.
- F** Indicate whether the Holder filed an Unclaimed Property Report in 2007.
- G** If there has been a change in the Holder's business name and/or address during the current reporting period, please enter the former name and address.
- H** Enter the total number of safe deposit boxes being remitted during this reporting period.
- I** Enter the total number of securities being remitted.
- J** Enter the total value of money being remitted.
- K** **Verification:** Complete the Verification section at the bottom of the **Holder Verification Report**. This section must include the notarized signature of the Holder's designated representative responsible for the contents of the report.

HOLDER CODE	HOLDER DESCRIPTION
0100	AGRICULTURE, FORESTRY AND FISH
1000	MINING & NATURAL RESOURCES
2000	MANUFACTURING
3000	WISCONSIN GOVERNMENT AGENCY
4000	TRANSPORTATION & COMMUNICATION
4900	UTILITIES
5000	WHOLESALE
5200	RETAIL
6000	OTHER FINANCE & REAL ESTATE
6012	BANKS & FINANCIAL INSTITUTIONS

HOLDER CODE	HOLDER DESCRIPTION
6021	SAVINGS & LOAN ASSOCIATIONS
6022	CREDIT UNIONS
6033	SECURITY & COMMODITY BROKERS
6042	INVESTMENT & COMMODITY BROKERS
6055	LIFE INSURANCE
6058	OTHER INSURANCE
7000	MISCELLANEOUS SERVICES
8000	RECIPROCAL STATES
9000	COOPERATIVES
9100	STATE TREASURY

# State of Wisconsin Holder Verification Report – 2008

## OFFICE OF THE STATE TREASURER

Mail to: Unclaimed Property Unit, Office of the State Treasurer, PO Box 2114, Madison WI 53701-2114

<b>A</b>	Holder Name	<b>E</b>	Contact Person (PERSON MOST FAMILIAR WITH THE DETAILS OF THE REPORT)
	Holder Address		Phone
	City State Zip		
<b>B</b>	Holder FEIN #	<b>F</b>	Did you file an Unclaimed Property Report with Wisconsin in 2007? Yes _____ No _____
<b>C</b>	4-Digit Holder Type <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <small>(SEE HOLDER TYPE TABLE ON PAGE 8)</small>	<b>G</b>	If you are a successor to a previous Holder, or if you have changed your name and address, please indicate previous business name and address below.
<b>D</b>	State of Incorporation	Former Name	
	Date of Incorporation	Former Address	
		City State Zip	

## SUMMARY OF REPORTED PROPERTY

**H** Total number of safe deposit boxes .....  
(INVENTORY CONTENTS ON SAFE DEPOSIT BOX INVENTORY FORM.  
DELIVER SAFE DEPOSIT BOX CONTENTS TO STATE TREASURY AFTER FEBRUARY 1, 2009)

**I** Total number of unclaimed securities .....  
(LIST ACCOUNTS ON UNCLAIMED SECURITIES REPORT FORM)

**J** Total value of money remitted .....\$  
☐ CHECK PAYABLE TO WISCONSIN STATE TREASURY ATTACHED ☐ ACH TRANSFER

☐ Check if filing a Negative Report (FINANCIAL INSTITUTIONS, UTILITIES, INSURANCE COMPANIES ONLY)

## VERIFICATION

**K** State of \_\_\_\_\_ County of \_\_\_\_\_

I, \_\_\_\_\_, state that I have prepared or have caused to be prepared, and have examined this report as to property presumed abandoned under Chapter 177, Wis. Stats. I am duly authorized to execute this report on behalf of the Holder and by law. To the best of my knowledge and belief, said report is true, correct and complete.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

Name of Notary Public \_\_\_\_\_ State \_\_\_\_\_ Commission Exp. Date \_\_\_\_\_

# Unclaimed Property Report – Currency Instructions

FORM ON PAGE 11

THE **Unclaimed Property Report – Currency** FORM MAY ONLY BE USED WHEN REPORTING **10 PROPERTIES OR LESS**. REPORTS CONTAINING OVER 10 PROPERTIES MUST BE FILED USING THE HOLDER REPORTING SYSTEM (HRS) SOFTWARE AND SUBMITTED TO THIS OFFICE ON CD-ROM OR VIA E-MAIL ATTACHMENT.

Use this form to report all monetary items from abandoned bank savings and checking accounts, uncashed payroll checks, unused travelers checks, utility refunds, insurance claim payments, etc. Dividends from unclaimed securities and proceeds from the sale of fractional shares should also be reported on this form.

- |   |  |
|---|--|
| <b>A</b> Enter the Holder's complete name.  | <b>H</b> Property Code (see page 6 for the NAUPA Property Code table).   |
| <b>B</b> Enter the Holder's Federal Employer Identification Number.                       | <b>I</b> Date of last activity, such as the last date of a deposit or withdrawal from a bank account, or date of last correspondence with Holder regarding the property. |
| <b>C</b> Enter the year of the current reporting period.                                  | <b>J</b> Account, policy or certificate number associated with the property being reported.  |
| <b>Enter the following Owner information:</b>   |  |
| <b>D</b> Last name, first name, and middle initial.                                       | <b>K</b> Draft/check number, if applicable.  |
| <b>E</b> Last known address (even if known to be incorrect).                              | <b>L</b> Amount remitted for each property.  |
| <b>F</b> Birthdate.   | <b>M</b> Subtotal amount for each page.  |
| <b>G</b> Social Security Number or Federal Employer Identification Number (omit hyphens). | <b>N</b> Enter the total amount of currency reported (last page only).   |

**NOTE:** Holders are encouraged to add the names and identifying information for all property owners, regardless of value, and to not combine all these properties and report as "aggregate". Use of the "aggregate" property codes should be limited to those instances where the owner is unknown and the value of each property is less than \$50.

# Unclaimed Property Report – Currency

STATE OF WISCONSIN • OFFICE OF THE STATE TREASURER

Mail to: Unclaimed Property Unit, Office of the State Treasurer, PO Box 2114, Madison WI 53701-2114

<b>A</b> Holder Name:		<b>C</b> Report Year:
<b>B</b> FEIN#/SS#:		Page _____ of _____

D Owner Name (Last, First, Middle Initial)	E Last Known Address (Street, City, State, Zip)	F Birthdate	G Social Security or Federal Tax ID Number	H Property Code	I Last Activity Date	J Account # Certificate # Policy #	K Draft/ Check #	L Amount Remitted

A computer printout with the above-noted information is acceptable for reports of **10 properties or less**.

<b>M</b> TOTAL remitted for this page	\$
<b>N</b> Report TOTAL (last page only)	\$

A computer printout with the above-noted information is acceptable for reports of 10 properties or less.

# Report of Unclaimed Securities Instructions

## FORM ON PAGE 13

The **Report of Unclaimed Securities** form is to be used to report and remit the following types of securities:

- Common Stock
- Preferred Stock
- Bonds/Debentures
- Dividend Reinvestment Plans (DRPs)
- Stock Warrants
- Restricted Stock
- Mutual Funds
- Partnership Units
- Any other security-type property that has been abandoned

Monetary property related to a security, i.e., dividends, should be reported separately on the **Unclaimed Property Report – Currency** on page 11.

- A Holder Name:** Enter the Holder's name as it appears on the **Holder Verification Report**.
- B FEIN#:** Enter the Holder's Federal Employer Identification Number.
- C Report Year:** Enter the year of the current reporting period.
- D CUSIP#:** Enter the CUSIP number for the securities being reported on this page.
- E Issue:** Enter the issue name of the security being reported.
- F Owner Information:**
- F1. Property Code:** Enter the Property Code for the security being reported (refer to **Property Code Table** on page 6).
- F2. Account Number:** Enter the owner's account number if reporting mutual funds or dividend reinvestment accounts.
- F3. Owner's Name and Last Known Address:** Enter the last name, first name and middle initial (if known) of the shareholder being reported, and the complete last known address, even if that address is known to be invalid.
- F4. Social Security:** Enter shareholder's Social Security number.
- F5. Last Activity Date:** Enter the shareholder's last activity date (for example, the date of the last cashed dividend check or last communication with the Holder).
- F6. Remitted Shares:** Enter the number of shares being reported for the shareholder.
- G Page TOTAL:** Enter total number of shares being reported on the current page for issue identified in **E**.
- H Report TOTAL:** Enter the total number of shares reported (last page only).

## DELIVERY INSTRUCTIONS

### PHYSICAL CERTIFICATES

- REGISTER AS "CHEDDAR & CO" FEIN# 90-0086085
- Mail certificates and **Report of Unclaimed Securities** to:  
BNY-Mellon Security Trust Company  
120 Broadway  
13th FL Teller Window  
New York NY 10271
- Attach a copy of **Report of Unclaimed Securities** to **Holder Verification Report** and mail to Wisconsin Unclaimed Property Unit.

### MUTUAL FUNDS

- REGISTER ACCOUNT AS:  
"MAC & CO"  
Mutual Fund Operations  
PO Box 3198  
Pittsburgh, PA 15230-3198  
Acct #AUZF0366702  
FEIN 25-1536944

### DEPOSITORY TRUST AND CLEARING CORP (DTC)

- Notify Wisconsin's stock custodian ACS Unclaimed Property Clearinghouse Inc of proposed delivery at least 48 hours in advance.
- Fax a copy of **Report of Unclaimed Securities** to Wisconsin ACS account manager at (617) 722-9660.
- All security delivery instructions must contain the following State of Wisconsin account identification numbers: **DTC# 0954, Agent Bank# 26017, ACCT# AUZF0366702, Re: CHEDDAR & CO**
- Provide the Wisconsin Unclaimed Property Unit with a copy of the **Report of Unclaimed Securities** report via US Postal Service or facsimile at (608) 261-6799.

## NOTE:

**1) SECURITIES NOT REGISTERED AS CHEDDAR & CO WILL BE RETURNED TO THE HOLDER.**

**2) WORTHLESS/NONTRANSFERABLE SECURITIES:** Do not report worthless or nontransferable securities to this office or our securities custodian. If these securities become transferable or gain value in the future, report and remit the shares to our office at that time. You will not be penalized for late reporting in these situations.

**3) DIVIDEND REINVESTMENT PLANS (DRPs):** Report whole shares and cash for fractional shares.

Report of Unclaimed Securities

REGISTRATION: "CHEDDAR & CO" (SECURITIES) OR "MAC & CO" (MUTUAL FUNDS)

STATE OF WISCONSIN • OFFICE OF THE STATE TREASURER

Mail to: Unclaimed Property Unit, Office of the State Treasurer, PO Box 2114, Madison WI 53701-2114

<b>A</b> Holder Name:	<b>B</b> FEIN#:	<b>C</b> Report Year:
<b>D</b> CUSIP#:	<b>E</b> Issue:	Page _____ of _____

<b>F1</b> Property Code	<b>F2</b> Account Number	<b>F3</b> Owner's Name and Last Known Address	<b>F4</b> Social Security #	<b>F5</b> Last Activity Date	<b>F6</b> Remitted Shares

<b>G</b> Page TOTAL
<b>H</b> Report TOTAL

# Unclaimed Safe Deposit Box Identification Form Instructions

FORM ON PAGE 15

**How to Report:** The [Unclaimed Safe Deposit Box Identification Form](#) is only used to identify the owner of safe deposit box. Please complete the form and attach to corresponding property and inventory prior to delivery to the State Treasury. The name and address of each owner should also be included in the [Holder Verification Report](#) due on November 1 of each year.

**When to Remit:** Safe deposit box items should be delivered to the Unclaimed Property office during the period of February 1 – 28, 2009. All currency must be sent intact (DO NOT deposit and issue a bank check for currency amount).

Please type or print the following information on the [Unclaimed Safe Deposit Box Identification Form](#):

- A Holder Name:** Enter the Holder's name as it appears on the [Holder Verification Report](#).
- B Tax ID Number:** Enter the Holder's Federal Employers Identification Number.
- C Report Year:** Enter the year in which the report is being filed.
- D Safe Deposit Box Number:** Enter the Safe Deposit Box Number as indicated in Holder's records.
- E Owner Information:** Enter the full name of each owner of the safe deposit box. NOTE: If a safe deposit box has two owners, the names of both owners must be identified as well as the manner of ownership (i.e., "and," "or," "trustee for").
- F Owner Address:** Enter the last known address of the owner(s) of the safe deposit box.
- G Date of Abandonment:** Enter the date the rental period expired on the safe deposit box.
- H Location of Safe Deposit Box:** Enter the name and address of the branch where the safe deposit box was located.
- I Holder Fees:** Enter the drilling fee, unpaid rent and any other fee owed to the Holder. DO NOT deduct any of these fees from cash found in the safe deposit box.

**NOTE:** Any packages containing weapons MUST be clearly marked.



# Unclaimed Safe Deposit Box Identification Form

STATE OF WISCONSIN • OFFICE OF THE STATE TREASURER

Mail to: Unclaimed Property Unit, Office of the State Treasurer, PO Box 2114, Madison WI 53701-2114

<b>A</b> Holder Name:	
<b>B</b> Tax ID Number:	<b>C</b> Report Year:

<b>D</b> Safe Deposit Box Number:			
<b>E</b> Owner(s) Information			
LAST NAME	MIDDLE	FIRST NAME	MIDDLE
SOCIAL SECURITY #	SOCIAL SECURITY #		
<b>F</b> Owner's Mailing Address			
STREET OR PO BOX			
CITY	STATE	ZIP CODE	
<b>G</b> Date of Abandonment			
MONTH, DAY, YEAR			

<b>H</b> Branch Where Property Was Held			
BRANCH NAME			
STREET OR PO BOX			
CITY	STATE	ZIP CODE	
<b>I</b> Amount Due Holder			
TYPE			AMOUNT
Drilling .....		\$	
Unpaid Rent.....		\$	
Other .....		\$	
TOTAL \$			

DEPARTMENT USE ONLY			
Received	Date	Staff	
Contents inventoried			
Posted			

## CHECKLIST TO REPORT SAFE DEPOSIT BOX CONTENTS

1. Official bank inventory in contents envelope.
2. Unclaimed Safe Deposit Box Identification Form completed and attached to OUTSIDE of contents envelope.
3. Deliver to State Treasury during the period of February 1–28, 2009.

# GLOSSARY OF TERMS

## **Abandoned or Unclaimed Property**

Tangible (safe deposit box contents) or intangible property that is unclaimed by its rightful owner after a specified period of time. This does not include real estate.

## **Abandonment Period**

The period of inactivity (usually 1 to 5 years) after which property is considered abandoned. (See Dormancy Period Table on page 6.)

## **Activity**

Action taken on property by the owner including making a deposit or a withdrawal, negotiating a check, or a documented communication by the owner to the Holder.

## **Aggregate Amount**

The amount below which the Holder need not perform due diligence and attempt to contact the owner prior to reporting funds as unclaimed property. The aggregate amount in Wisconsin is \$50.

## **Custodian**

An individual or entity that holds property until it is delivered to the rightful owner. Most states' laws make the state the "custodian" of abandoned property.

## **Date of Last Activity**

The date of the owner's last activity related to the property or the owner's contact with the Holder.

## **Due Diligence**

The statutorily required degree of effort a Holder of abandoned property must use to find the rightful owner of property before the property is remitted to the State.

## **Holder**

Any business, individual, government body, or other entity in possession or control of property belonging to another party until transfer to the State Treasury as unclaimed property.

## **Indemnification**

An agreement that protects the Holder from loss by transferring the legal responsibilities to a third party, such as the state.

## **Official Check**

A check or written instrument for which a bank, financial organization, or business association is directly liable; including, but not limited to, drafts, money orders, traveler's checks, cashier's checks, and expense checks.

## **Owner**

A person having a legal or equitable claim to the abandoned property.

## **Person**

Any individual, business association, government or public subdivision, public corporation or authority, estate, trust, two or more persons having a joint or common interest, or any other legal or commercial entity.

## **Report**

A list of owners and the value of their unclaimed properties that is filed with the State Treasurer on an annual basis.

## **Tangible Personal Property**

Physical property, such as a diamond ring or a silver coin, that is typically kept in safe deposit boxes.

## **Underlying Shares**

Shares of stock that have been issued by a business association or a financial institution. The original certificates for the shares are in the possession of the shareholders, who have failed to either cash the dividend checks or correspond with the issuing corporation.

## Checklist

- ☐ Have you completed the Owner Notification (due diligence) activities?
- ☐ Have you filed your report electronically to [WIOST.HolderReports@doa.state.wi.us](mailto:WIOST.HolderReports@doa.state.wi.us) or completed the [Unclaimed Property Report – Currency](#) Form?
- ☐ Have you signed the [Holder Verification Report](#) in the presence of a notary public?
- ☐ Have you sent the remittance wire by ACH or check, payable to the [Wisconsin State Treasury](#), along with your reporting forms?
- ☐ Have you faxed a summary of the [Report of Unclaimed Securities](#) form to Wisconsin's account representative at ACS?
- ☐ Have you mailed the original securities certificates and/or statements to BNY-Mellon Security Trust Company in Wisconsin's nominee name, [CHEDDAR & CO](#) (stock) or [MAC & CO](#) (mutual funds)?

## To Request an Extension

Mail or fax a written request to the Unclaimed Property Administrator at least 30 days prior to November 1 stating:

- Reason(s) for request
- Estimated filing date
- Names of all entities covered by the request

## Need Assistance?

Contact:

**Mary Celentani**, Administrator  
**Shannon Churchill**, Holder Reporting  
**Sarah Vance**, Safekeeping Coordinator

Office of State Treasurer  
Unclaimed Property Unit  
PO Box 2114  
Madison WI 53701-2114

Office of State Treasurer  
Unclaimed Property Unit  
1 S. Pinckney St Suite 550  
Madison WI 53703

**Unclaimed Property Unit**  
**phone:** (608) 267-7977  
**fax:** (608) 261-6799  
**e-mail:** [unclaim@ost.state.wi.us](mailto:unclaim@ost.state.wi.us)